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CHAPTER 14 FINANCIAL STATEMENT ANALYSIS

DISCUSSION QUESTIONS

1. Liquidity is the ability of a company to convert assets into cash. Short-term creditors such as banks and financial institutions are most concerned with liquidity. Solvency is the ability of a company to pay its debts. Long-term creditors, such as bondholders, are primarily concerned with a company's solvency. Profitability is the ability of a company to generate earnings. Investors, such as stockholders, are primarily concerned with profitability because it determines whether the company's stock price will increase.
2. Comparative statements provide information about changes between dates or periods. Trends indicated by comparisons may be far more significant than the data for a single date or period.
3. Before this question can be answered, the increase in net income should be compared with changes in sales, expenses, and assets for the current year. The return on total assets for both periods should also be compared. If these comparisons indicate favorable trends, the operating performance has improved. If not, the apparent favorable increase in net income may be offset by unfavorable trends in other areas.
4. Generally, the two ratios would be very close because most service businesses sell services and hold very little inventory.

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Management Accounting, 1985 *Solutions Manual to Accompany Managerial Accounting* Ray H. Garrison, 1988

Management Today Terri A. Scandura, Kim Gower, 2019-12-04 Today's ever evolving workplace requires managers to hone new skills so they can make informed decisions manage diverse teams and lead change Management Today Best Practices for the Modern Workplace cuts through the noise by introducing students to evidence based management theories models and strategies Experiential activities critical thinking questions and self assessments provide students with hands on opportunities to practice essential management skills Authors Terri A Scandura and Kim Gower provide best practices and explore timely issues like emotional intelligence cultural intelligence and virtual teams Real world cases explore good and bad examples of management including the college admissions scandal Theranos and Walmart In depth coverage of big data data analytics and technology ensures students are ready to thrive in today's workplace This title is accompanied by a complete teaching and learning package **Instructor's Resource Guide Transparency Masters and Video Guide to**

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